

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16208300400000
City of Harlan
711 Durant
Harlan, IA 51537

CITY OF HARLAN, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
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ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,295,292		2,295,292	2,244,788
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,295,292		2,295,292	2,244,788
Delinquent property taxes	0		0	
TIF revenues	700,677		700,677	701,650
Other city taxes	554,060	0	554,060	558,236
Licenses and permits	79,537	0	79,537	19,800
Use of money and property	80,451	51,631	132,082	149,000
Intergovernmental	1,185,533	0	1,185,533	858,631
Charges for fees and service	464,892	14,795,083	15,259,975	16,891,612
Special assessments	1,639	0	1,639	500
Miscellaneous	252,933	0	252,933	87,385
Other financing sources	4,455,961	4,966,000	9,421,961	1,937,158
Total revenues and other sources	10,070,975	19,812,714	29,883,689	23,448,760
Expenditures and Other Financing Uses				
Public safety	1,167,465	0	1,167,465	1,131,642
Public works	1,202,730	0	1,202,730	1,269,078
Health and social services	0	0	0	0
Culture and recreation	825,280	0	825,280	917,830
Community and economic development	307,893	0	307,893	60,000
General government	740,519	0	740,519	728,640
Debt service	781,661	0	781,661	1,106,616
Capital projects	220,408	0	220,408	60,000
Total governmental activities expenditures	5,245,956	0	5,245,956	5,273,806
Business type activities	0	20,412,620	20,412,620	21,190,826
Total ALL expenditures	5,245,956	20,412,620	25,658,576	26,464,632
Other financing uses, including transfers out	1,721,691	0	1,721,691	1,937,158
Total ALL expenditures/And other financing uses	6,967,647	20,412,620	27,380,267	28,401,790
Excess revenues and other sources over (Under) Expenditures/And other financing uses	3,103,328	-599,906	2,503,422	-4,953,030
Beginning fund balance July 1, 2012	907,388	17,731,522	18,638,910	18,590,889
Ending fund balance June 30, 2013	4,010,716	17,131,616	21,142,332	13,637,859

Note - These balances do not include \$ 398,595 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 28,420 held in Private Purpose Trust funds and \$ 971 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 9,225,000	Other long-term debt	\$ 0
Revenue debt	\$ 17,345,593	Short-term debt	\$ 0
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 12,536,834

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF HARLAN			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	1,334,958	649,939		310,395			2,295,292			2,295,292	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	1,334,958	649,939			310,395	0	0	2,295,292		T01	2,295,292	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	1,334,958	649,939		310,395	0	0	2,295,292			2,295,292	6	
7	TIF revenues			700,677				700,677		T01	700,677	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax	47,394						47,394		T19	47,394	13	
14	Other local option taxes		506,666					506,666		T09	506,666	14	
15	TOTAL OTHER CITY TAXES	47,394	506,666	0	0	0	0	554,060	0		554,060	15	
16	Section B - LICENSES AND PERMITS	79,537						79,537		T29	79,537	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	7,632						7,632	51,631	U20	59,263	18	
19	Rents and royalties	72,819						72,819		U40	72,819	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	80,451	0	0	0	0	0	80,451	51,631		132,082	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants					318,564		318,564		B89	318,564	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	318,564	0	318,564	0		318,564	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HARLAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		488,980					488,980		C46	488,980	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	488,980	0	0	0	0	488,980	0		488,980	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	30,600						30,600		D89	30,600	64
65	Township contributions	48,337						48,337		D89	48,337	65
66	Fire/EMT service							0		D89	0	66
67	Payment in Lieu of Taxes	299,052						299,052		D89	299,052	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	377,989	0	0	0	0	0	377,989	0		377,989	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	377,989	488,980	0	0	318,564	0	1,185,533	0		1,185,533	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,791,456	A91	1,791,456	73
74	Sewer							0	952,357	A8Ø	952,357	74
75	Electric							0	7,358,594	A92	7,358,594	75
76	Gas							0	2,800,538	A93	2,800,538	76
77	Parking							0		A6Ø	0	77
78	Airport	182,167						182,167		AØ1	182,167	78
79	Landfill/garbage	130,290						130,290		A81	130,290	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HARLAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV	4,049						4,049		T15	4,049	83
84	Internet							0		A03	0	84
85	Telephone							0	1,892,138	A03	1,892,138	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,412						1,412		A89	1,412	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	9,131						9,131		A89	9,131	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	136,908						136,908		A61	136,908	100
101	Animal control charges	935						935		A89	935	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	464,892	0	0	0	0	0	464,892	14,795,083		15,259,975	104
105												105
106	Section F - SPECIAL ASSESSMENTS	1,639						1,639		U01	1,639	106
107	Section G - MISCELLANEOUS											107
108	Contributions	36,680				1,533		38,213		U99	38,213	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	7,016				92,048		99,064		U11	99,064	110
111	Fines	18,999						18,999		U30	18,999	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	65,418				22,305		87,723			87,723	113
114	reimbursements	8,934						8,934			8,934	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	137,047	0	0	0	115,886	0	252,933	0		252,933	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF HARLAN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,523,907	1,645,585	700,677	310,395	434,450	0	5,615,014	14,846,714		20,461,728	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	5,075						5,075	32,036	NR	37,111	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				2,815,000			2,815,000	4,848,159	NR	7,663,159	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,252,459						1,252,459			1,252,459	127
128	<i>Internal TIF loans and transfers in</i>	25,000			234,691	123,736		383,427	85,805		469,232	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,282,534	0	0	3,049,691	123,736	0	4,455,961	4,966,000		9,421,961	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,806,441	1,645,585	700,677	3,360,086	558,186	0	10,070,975	19,812,714		29,883,689	132
133												133
134	Beginning fund balance July 1, 2012	160,624	343,200	0	246,622	156,942		907,388	17,731,522		18,638,910	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	3,967,065	1,988,785	700,677	3,606,708	715,128	0	10,978,363	37,544,236		48,522,599	136
137												137
138												138
139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF HARLAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	770,040						770,040		E62	770,040	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	90,000						90,000		E89	90,000	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	274,425						274,425		E24	274,425	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	33,000						33,000		E32	33,000	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,167,465	0	0	0	0	0	1,167,465			1,167,465	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HARLAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	201,528	438,296					639,824		E44	639,824	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation		2,908					2,908		E44	2,908	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		17,530					17,530		E44	17,530	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		1,697					1,697		E81	1,697	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	253,671						253,671		E01	253,671	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	66,825						66,825		E81	66,825	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	178,912	41,363					220,275		E89	220,275	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	700,936	501,794	0	0	0	0	1,202,730			1,202,730	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HARLAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HARLAN			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	327,794						327,794		E52	327,794	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,246						1,246		E61	1,246	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	93,402	22,500					115,902		E61	115,902	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	156,654						156,654		E61	156,654	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,500						3,500		E03	3,500	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	100,939						100,939		E61	100,939	135
136	Other culture and recreation	119,245						119,245		E61	119,245	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	802,780	22,500	0	0	0	0	825,280			825,280	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	74,722		233,171				307,893		E89	307,893	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	74,722	0	233,171	0	0	0	307,893			307,893	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HARLAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	400,277						400,277		E29	400,277	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	324,028	16,214					340,242		E23	340,242	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	724,305	16,214	0	0	0	0	740,519			740,519	176
177	Section G — DEBT SERVICE				781,661			781,661			781,661	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	781,661	0	0	781,661			781,661	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Industrial Park & activity center					28,271		28,271			28,271	184
185	Airport Improvements					101,249		101,249			101,249	185
186	Housing Rehab					90,888		90,888			90,888	186
187	Subtotal Regular Capital Projects	0	0	0	0	220,408	0	220,408			220,408	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	220,408	0	220,408			220,408	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,470,208	540,508	233,171	781,661	220,408	0	5,245,956			5,245,956	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HARLAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,550,270	E91	1,550,270	198
199	Purchase of land and equipment								4,844,262	G91	4,844,262	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								777,029	E80	777,029	201
202	Purchase of land and equipment								1,273,891	G80	1,273,891	202
203	Construction									F80	0	203
204	Electric — Current operation								6,162,792	E92	6,162,792	204
205	Purchase of land and equipment								1,049,810	G92	1,049,810	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								2,602,511	E93	2,602,511	207
208	Purchase of land and equipment								74,625	G93	74,625	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								1,805,027	E03	1,805,027	225
226	Purchase of land and equipment								272,403	G03	272,403	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF HARLAN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								20,412,620		20,412,620	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,470,208	540,508	233,171	781,661	220,408	0	5,245,956	20,412,620		25,658,576	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		1,252,459					1,252,459			1,252,459	255
256	Internal TIF loans/repayments and transfers out			469,232				469,232			469,232	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	1,252,459	469,232	0	0	0	1,721,691	0		1,721,691	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,470,208	1,792,967	702,403	781,661	220,408	0	6,967,647	20,412,620		27,380,267	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		199,325		2,825,047			3,024,372			3,024,372	264
265	Committed							0			0	265
266	Assigned	27,242						27,242			27,242	266
267	Unassigned	419,121	-3,507	-1,726				413,888			413,888	267
268	Total Governmental	446,363	195,818	-1,726	2,825,047	0	0	3,465,502			3,465,502	268
269	Proprietary								17,131,616		17,131,616	269
270	Total ending fund balance June 30, 2013	496,857	195,818	-1,726	2,825,047	494,720	0	4,010,716	17,131,616		21,142,332	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,967,065	1,988,785	700,677	3,606,708	715,128	0	10,978,363	37,544,236		48,522,599	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF HARLAN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,683,676	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 6,770,859	29U \$	39U \$ 200,000	49U \$	49U \$	49U \$ 6,570,859	49U \$	I91 \$
2. Sewer utility	19U 2,455,000	29U	39U 135,000	49U 2,320,000	49U	49U	49U	I89
3. Electric utility	19U 10,115,000	29U	39U 660,000	49U	49U	49U 9,455,000		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify 2004 GO	19U 215,000	29U	39U 215,000	49U 0	49U	49U	49U	I89
10. 2007 Combined	19U 3,250,000	29U	39U 170,000	49U 3,080,000	49U	49U	49U	I89
11. 2011 GO	19U 950,000	29U	39U 50,000	49U 900,000	49U	49U	49U	I89
12. Telecommunicat ion	19U 1,484,700	29U	39U 164,966	49U	49U	49U 1,319,734	49U	I89
13. 2009 Refunding	19U 220,000	29U	39U 110,000	49U 110,000	49U	49U	49U	I89
14. 2013 Refunding GO	19U 0	29U 2,815,000	39U	49U 2,815,000	49U	49U	49U	I89
Total long-term debt	25,460,559	2,815,000	1,704,966	9,225,000	0	17,345,593	0	0

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	250,736,674	x .05 = \$	12,536,834

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	2,825,047	\$		18,745,271	21,570,318

REMARKS

V98